



കേരള ഗസറ്റ്

KERALA GAZETTE

അദിശാധാരണം

EXTRAORDINARY

അധികാരികമായി പ്രസിദ്ധീകരിച്ചതുന്ത്
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Thiruvananthapuram,
Saturday

2024 സെപ്റ്റംബർ 28
28th September 2024

1200 കന്നി 12
12th Kanni 1200

1946 ആഷ്ടിനം 6
6th Aswina 1946

നമ്പർ
No.

3063

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.122/2024/TD.

Dated, Thiruvananthapuram, 27th September, 2024

11th Kanni, 1200.

S. R. O. No. 868/2024

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is



necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification issued under G.O. (P) No.73/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No.371/2017 in the Kerala Gazette Extraordinary No.1361 dated 30th June, 2017, namely:—

AMENDMENT

In the said notification, in the Table, -

(A) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9E	Chapter 99	<p>Services provided by Ministry of Railways (Indian Railways) to individuals by way of –</p> <ol style="list-style-type: none"> 1. sale of platform tickets; 2. facility of retiring rooms/waiting rooms; 3. cloak room services; 4. battery operated car services. 	Nil	Nil
9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil
9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against	Nil	Nil”;



		consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.		
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(B) in serial number 12, -

- (i) in column (2), the words and figures “Heading 9963 or” shall be omitted;
- (ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely: -

“Explanation 2.- Nothing contained in this entry shall apply to-

- (a) accommodation services for students in student residences;
- (b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.”;

(C) after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.	Nil	Nil”.

2. This notification shall be deemed to have come into force with effect from the 15th day of July, 2024.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.



Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to amend notification issued under G.O. (P) No.73/2017/TAXES dated 30th June, 2017 and published as S.R.O. No.371/2017 in the Kerala Gazette Extraordinary No.1361 dated 30th June, 2017 so as to incorporate the recommendation of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

